

INTERNAL CONTROLS BULLETIN

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Passing the baton: Prepare now for success later

Your feet pound on the pavement pushing the ground behind you. You speed up, reach your hand forward, and in one fluid motion the baton lands softly in the outstretched hand of the next runner on your relay team. The hand-off was perfect. After the race, you feel pride and accomplishment because you prepared in advance for the transfer of the baton from one team member to another. Successful leadership and personnel transitions require the same level of advance preparation.

Leadership and personnel changes in state government occur regularly and can introduce risk including the loss of institutional knowledge, expertise, and loss of momentum on key projects. You can minimize the risk with advance preparation and strong documentation to support continuity of operations.

As your agency completes the Annual Internal Control System Certification, consider how your completed Control Environment Self-Assessment Tool (CESAT) and/or your Agency Risk Assessment Worksheet can help you document the what, who, and how of your agency mission during a leadership or personnel transition.

New leaders and team members first need to know what the agency does. Start by creating clear and well organized documentation of your agency responsibilities. The Agency Risk Assessment Worksheet helps agencies document their responsibilities, also referred to as goals. Knowing who is responsible for which agency goals and how to quickly identify key subject matter experts is priceless for a new leader or team member. Use the Agency Risk Assessment

Worksheet to document the relationship between agency management, subject matter experts, and specific agency goals.

Once a new leader or team member understands what the agency does, and who is responsible for specific goals, it's time to learn how the agency achieves its goals to ensure a smooth personnel transition. Use a centralized inventory of your agency business processes to help new leaders understand agency operations. The Agency Risk Assessment Worksheet and CESAT when done well, can give new leadership confidence in your existing practices and highlight organizational excellence.

Finally, using an evidence based approach to assess risk to critical agency business processes prepares new leaders to make informed management decisions and highlights the importance of an efficient and effective system of internal control. The Agency Risk Assessment Worksheet serves this exact purpose. When leaders know what risks the agency faces in a clear and concise manner, it is that much easier to create a strategy to manage internal and external risk.

Suggested action steps

- Use the CESAT and Agency Risk Assessment Worksheet to support smooth leadership and personnel transitions.
- Consider how you can incorporate the CESAT and Agency Risk Assessment into new leadership and employee orientation.

Questions?

Contact [Angelina Barnes, Director of Internal Control and Accountability](#).

